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REPORT OF THE SECRETARY-GENERAL ON THE UNITED NATIONS INTERIM ADMINISTRATION MISSION IN KOSOVO

Addendum

Further to my reports of 16 September and 23 December 1999 (S/1999/987 and S/1999/1250/Add.1), the texts of regulations 1999/24-27 and 2000/1-5 issued by my Special Representative are attached herewith for the information of the members of the Security Council.

UNITED NATIONS
United Nations Interim Administration Mission in Kosovo

UNMIK

NATIONS UNIES
Mission d'Administration Intérimaire des Nations Unies au Kosovo

UNMIK/REG/1999/24
12 December 1999

REGULATION NO. 1999/24

ON THE LAW APPLICABLE IN KOSOVO

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo,

For the purpose of defining the law applicable in Kosovo,

Hereby promulgates the following:

Section 1
Applicable Law

1.1 The law applicable in Kosovo shall be:

(a) The regulations promulgated by the Special Representative of the Secretary-General and subsidiary instruments issued thereunder; and

(b) The law in force in Kosovo on 22 March 1989.

In case of a conflict, the regulations and subsidiary instruments issued thereunder shall take precedence.

1.2 If a court of competent jurisdiction or a body or person required to implement a provision of the law, determines that a subject matter or situation is not covered by the laws set out in section 1.1 of the present regulation but is covered by another law in force in Kosovo after 22 March 1989 which is not discriminatory and which complies with section 1.3 of the present regulation, the court, body or person shall, as an exception, apply that law.

1.3 In exercising their functions, all persons undertaking public duties or holding public office in Kosovo shall observe internationally recognized human rights standards, as reflected in particular in:

The Universal Declaration on Human Rights of 10 December 1948;
The European Convention for the Protection of Human Rights and Fundamental Freedoms of 4 November 1950 and the Protocols thereto;
The International Covenant on Civil and Political Rights of 16 December 1966 and the Protocols thereto;
The International Covenant on Economic, Social and Cultural Rights of 16 December 1966;
The Convention on the Elimination of All Forms of Racial Discrimination of 21 December 1965;
The Convention on Elimination of All Forms of Discrimination Against Women of 17 December 1979;
The Convention Against Torture and Other Cruel, Inhumane or Degrading Treatment or Punishment of 17 December 1984;
The International Convention on the Rights of the Child of 20 December 1989.

1.4 No person undertaking public duties or holding public office in Kosovo shall discriminate against any person on any ground such as sex, race, colour, language, religion, political or other opinion, natural, ethnic or social origin, association with a national community, property, birth or other status. In criminal proceedings, the defendant shall have the benefit of the most favourable provision in the criminal laws which were in force in Kosovo between 22 March 1989 and the date of the present regulation.

1.5 Capital punishment is abolished.

Section 2
Implementation

Courts in Kosovo may request clarification from the Special Representative of the Secretary-General in connection with the implementation of the present regulation. The Special Representative of the Secretary-General shall provide such clarification for the consideration of the courts in the exercise of their functions.

Section 3
Entry into Force

The present regulation shall be deemed to have entered into force as of 10 June 1999.

Section 4
Transitional Provision

All legal acts, including judicial decisions, and the legal effects of events which occurred, during the period from 10 June 1999 up to the date of the present regulation, pursuant to the laws in force during that period under section 3 of UNMIK Regulation No. 1999/1 of 25 July 1999, shall remain valid, insofar as they do not conflict with the standards referred to in section 1 of the present regulation or any UNMIK regulation in force at the time of such acts.

Bernard Kouchner
Special Representative of the Secretary-General

UNITED NATIONS
United Nations Interim Administration Mission in Kosovo

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Mission d'Administration Intérimaire des Nations Unies au Kosovo

UNMIK/REG/1999/25
12 December 1999

REGULATION NO. 1999/25

AMENDING UNMIK REGULATION NO. 1999/1 ON THE AUTHORITY OF THE INTERIM ADMINISTRATION IN KOSOVO

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council resolution 1244 (1999) of 10 June 1999,

Having promulgated UNMIK Regulation No. 1999/24 on the Law Applicable in Kosovo,

Hereby promulgates the following:

Section 1
Amendment

Section 3 of UNMIK Regulation No. 1999/1 of 25 July 1999 is hereby repealed.

Section 2
Entry into Force

The present regulation shall be deemed to have entered into force as of 10 June 1999.

B. Kouchner

Bernard Kouchner
Special Representative of the Secretary-General

UNITED NATIONS
United Nations Interim
Administration Mission
in Kosovo

UNMIK

NATIONS UNIES
Mission d'Administration
Intérimaire des Nations Unies
au Kosovo

UNMIK/REG/1999/26
22 December 1999

REGULATION NO. 1999/26

ON THE EXTENSION OF PERIODS OF PRETRIAL DETENTION

The Special Representative of the Secretary-General,

Acting pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo and UNMIK Regulation No. 1999/24 of 12 December 1999 on the Law Applicable in Kosovo,

In order to amend the pretrial procedures to ensure the proper administration of justice,

Hereby promulgates the following:

Section 1
Extension of Detention Periods

1.1 In addition to the six months maximum period of pretrial custody permitted pursuant to the applicable law, a panel of the Ad Hoc Court of Final Appeal may, in order to ensure the proper administration of justice, extend pretrial custody by not more than an additional three (3) months, and may subsequently further extend pretrial custody by not more than an additional three (3) months.

1.2 The extensions of pretrial custody provided for in Section 1.1 of the present regulation shall be applicable only where proceedings are conducted for a crime carrying a possible prison sentence of more than five (5) years.

1.3 A decision on extending pretrial custody under Section 1.1 of the present regulation shall be made on the recommendation, with supporting reasons, of the investigating judge or the public prosecutor.

Section 2
Expiration of the Pretrial Custody Periods

If an indictment is not brought before the expiration of periods for pretrial custody referred to in Section 1 of the present regulation, the accused shall be released.

Section 3
Entry into Force

The present regulation shall enter into force on 22 December 1999.

Section 4
Transitional Provision

Sections 1 and 2 of the present regulation shall apply also to criminal proceedings initiated between 10 June 1999 and the date of the present regulation.

Bernard Kouchner
Special Representative of the Secretary-General

UNITED NATIONS
United Nations Interim Administration Mission in Kosovo

UNMIK

NATIONS UNIES
Mission d'Administration Intérimaire des Nations Unies au Kosovo

UNMIK/REG/1999/27
22 December 1999

REGULATION NO. 1999/27

ON THE APPROVAL OF THE KOSOVO CONSOLIDATED BUDGET AND AUTHORIZING EXPENDITURES FOR THE PERIOD 1 JANUARY TO 31 DECEMBER 2000

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo,

For the purposes of approving the Kosovo Consolidated Budget and other related matters,

Hereby promulgates the following:

Section 1
Expenditures Authorized

Current expenditures are authorized for the period 1 January to 31 December 2000 from the Kosovo Consolidated Budget for the General Government purposes indicated and the amounts shown in Schedule 1 attached to the present regulation.

Section 2
Municipal Expenditures Authorized

Current expenditures are authorized for the period 1 January to 31 December 2000 from the Kosovo Municipal Budgets for the purposes indicated and the amounts shown in Schedule 2 attached to the present regulation

Section 3
Public Enterprise Expenditures and Revenues

Estimated current expenditures and revenues for the period 1 January to 31 December 2000 from the Kosovo Public Enterprise Budgets for the purposes indicated are shown in Schedule 3 attached to the present regulation. The estimated expenditures on Schedule 3 are authorized only to the extent of revenues realized by each utility, including revenues in the form of a subsidy from the General Government portion of the Consolidated Budget contained on Schedule 1 attached to the present regulation.

Section 4
Limits on Expenditures

Pursuant to section 4.4 of UNMIK Regulation No. 1999/16 of 6 November 1999 no expenditures from, or commitments of, the Kosovo Consolidated Fund may be made except as authorized in the present regulation. Notwithstanding this restriction, unanticipated donor grants deposited to the Kosovo Consolidated Fund for specified purposes may be allocated and spent for those purposes. If the specified purpose is not already contained in the schedules to the present regulation, an amount equivalent to the deposited donor grant is deemed to be appropriated and a budget line created to permit expenditure to take place.

Section 5
Adjustment to Amounts Authorized

The Head of the Central Fiscal Authority may transfer authorized amounts between appropriations for Salaries and Wages and appropriations for Other Goods and Services for any individual budget line in Schedule 1 to the present regulation, provided that the reallocation does not exceed, in total, twenty five percent (25%) of the category being reduced. Transfers in excess of this limit, including transfers between budget lines in Schedule 1, may be made upon written approval of the Special Representative of the Secretary-General, taking into account the views of the Head of the Central Fiscal Authority. Appropriations for Reserves may be transferred in part or in whole to any other category within the same function with the approval of the Head of the Central Fiscal Authority.

Section 6
Adjustment to Municipal Budget Amounts

Upon request of the Deputy Special Representative of the Secretary-General for Civil Administration, the Head of the Central Fiscal Authority shall transfer amounts allocated to one municipality to another, provided that the total appropriation for the Kosovo Municipal Budgets does not change.

Section 7
Expenditures Limited to Revenues

The Head of the Central Fiscal Authority, in releasing funds for current expenditure, shall only release funds to the extent revenue or other financing sources are available in the Kosovo Consolidated Fund to make the expenditure.

Section 8
Contingent Expenditure

The amounts authorized for contingent expenditures may be used only for urgent and unforeseen requirements. The Head of the Central Fiscal Authority may authorize, on receipt of proper justification, the expenditure of up to 100,000 DM for each urgent and unforeseen requirement. Proposals for amounts to be spent in excess of 100,000 DM will be forwarded, together with the recommendation of the Head of the Central Fiscal Authority, to the Special Representative of the Secretary-General for decision.

Section 9
Entry into Force

The present regulation shall enter into force on 22 December 1999.

Bernard Kouchner
Special Representative of the Secretary-General

Schedule 1. GENERAL GOVERNMENT BUDGET
1 January - 31 December 2000
(DEUTSCHE MARKS)

	Employees	Expenditure on Goods and Services		Subsidies / Transfers	Reserve	Total
		Salaries and Wages	Other Goods and Services			
General Public Service	1,967	5,358,009	4,192,841	5,000,000		14,550,850
Banking and Payment Authority	409	1,267,956	1,114,000	5,000,000		7,381,956
Central Fiscal Authority	330	1,575,079	766,228			2,341,307
Statistics	103	320,940	87,798	—		408,738
Civil Registration & Documents	1,125	2,194,034	2,224,815			4,418,849
Civil Emergency Service	3,052	10,683,000	10,040,676			20,723,676
Kosovo Protection Corps	3,052	10,683,000	10,040,676			20,723,676
Public Order and Safety Affairs	6,928	17,941,692	17,180,290			35,121,982
Courts	1,298	4,362,528	4,484,250			8,846,778
Fire Service	359	1,285,560	365,401			1,650,961
Police	4,475	9,821,812	7,513,065			17,334,877
Prison Service	575	1,655,743	3,955,662			5,611,405
Public Prosecutor	211	751,968	818,812			1,570,780
Judicial Advisory Commission	10	64,080	43,100			107,180
Education	27,616	91,261,844	19,939,232		5,000,000	116,201,176
Boarding Facilities/Dormitories	107	259,200	54,713			313,913
Educational Administration	120	367,206	137,994			505,194
National University Library	81	223,560	54,860			278,420
Pre- School	180	505,440				505,340
Pre-Primary	665	1,764,000	320,015			2,084,015
Primary	18,515	59,277,000	12,037,998		5,000,000	76,315,598
Secondary	5,249	17,955,864	4,838,607			22,594,471
Special Needs Education	365	1,048,500	229,133			1,277,633
University	2,534	9,860,580	2,465,912			12,326,492
Health Affairs	10,982	33,448,440	47,693,863			81,142,303
Hospitals	5,245	16,410,960	29,698,490			46,109,450
Other Health	357	1,046,880	435,499			1,482,379
Primary Health	4,980	15,990,600	17,559,874			33,550,474
Social Security and Welfare Affairs	779	2,028,862	465,370	80,000,000		82,494,172
Labor	165	441,893	97,727			539,620
Social Security Administration	614	1,586,909	367,643	80,000,000		81,954,552
Housing and Community Amenity	113	595,440	2,287,600	9,054,783		11,937,823
Development of Cadastral Information System	27	114,480	1,322,400			1,436,880
Garbage Collection				2,021,001		2,021,001
Housing and Property Directorates	86	480,960	965,200			1,446,160
Public Heating				5,036,898		5,036,898
Water Supply				1,996,884		1,996,884
Recreation and Culture	877	2,849,400	792,270	1,000,000		4,641,670
Arts	217	698,040	188,263			886,303
Cultural Institutes	183	628,920	183,147			792,067
Libraries/Archives	335	1,061,280	307,346			1,368,626
Museums	142	461,160	133,514			594,674
Sports				1,000,000		1,000,000
Fuel and Energy				22,693,600		22,693,600
Electricity				22,693,600		22,693,600
Natural Resources	52	189,360	347,754			537,114
Agriculture	52	189,360	347,754			537,114
Transport and Communication	354	1,210,320	1,978,200			3,188,520
Transport & Roads and Bridges	156	580,320	206,500			786,820
Vehicle Registration	198	630,000	1,771,700			2,401,700
Other Economic Services		-			1,000,000	1,000,000
Private Sector Development		-			1,000,000	1,000,000
Not Classified				19,000,000	10,000,000	29,000,000
Contingent Expenditures					10,000,000	10,000,000
Municipalities				19,000,000		19,000,000
Total General Budget	52,520	165,566,406	104,918,096	138,748,383	16,000,000	423,232,885

Schedule 2
KOSOVO MUNICIPAL BUDGETS
FY 2000
(DEUTSCHE MARKS)

	Employees	Expenditure on Goods and Services		Total
		Salaries and Wages	Other Goods and Services	
Pristina Region	1,313	3,938,631	1,969,316	5,907,947
Glogovac/Glogovc	120	359,523	179,761	539,284
Kosovo Polje / Fushe Kosove	80	239,054	119,527	358,581
Ljipljane / Lipjan	148	444,532	222,266	666,797
Obilic / Obiliq	72	215,141	107,571	322,712
Podujevo / Podjeve	196	587,021	293,511	880,532
Pristina / Prishtine	613	1,839,508	919,754	2,759,263
Stimlje / Shtime	85	253,852	126,926	380,778
Prizren Region	785	2,355,817	1,177,909	3,533,726
Gora / Dragash	43	129,914	64,957	194,871
Prizren / Prizreni	413	1,239,811	619,906	1,859,717
Orahovac / Rahovec	166	499,308	249,654	748,962
Suva Reke / Suha Reke	162	486,784	243,392	730,176
Peje Region	882	2,645,190	1,322,595	3,967,785
Decani / Decan	107	320,503	160,251	480,754
Djakovica / Gjakove	240	721,360	360,680	1,082,040
Istok / Istog	124	370,603	185,302	555,905
Klina / Kline	145	434,349	217,174	651,523
Pec / Peje	266	798,375	399,188	1,197,563
Mitrovica Region	638	1,913,919	956,960	2,870,879
Leposavic / Leposaviq	49	147,659	73,830	221,489
K. Mitrovica / Mitrovica e K	220	659,427	329,714	989,141
Srbica / Skenderaj	120	359,747	179,874	539,621
Vucitrn / Vushtrri	171	512,414	256,207	768,620
Zubin Potok / Zubin Potok	37	111,271	55,636	166,907
Zvecan / Zvecan	41	123,401	61,700	185,101
Gnjilane Region	827	2,479,775	1,239,887	3,719,662
Gnjilane / Gjilan	217	652,089	326,045	978,134
Kacanik / Kacanik	93	278,050	139,025	417,075
Kamenica / Kamenice	105	314,438	157,219	471,657
Novo Brdo / Kodra e Re	17	51,298	25,649	76,946
Strpce / Shterpce	33	100,428	50,214	150,641
Urosevac / Ferizaj	238	712,694	356,347	1,069,040
Vitina / Viti	124	370,779	185,389	556,168
Unallocated	444	1,333,333	666,667	2,000,000
Total Municipalities	4,889	14,666,667	7,333,332	22,000,000

Note: The above expenditures are funded from the Municipal Transfer from the General Government Budget of DM 19,000,000 and Municipal Revenue of DM 3,000,000.

Central Fiscal Authority

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Schedule 3. Public Enterprises -- Utilities and Transport
1 January - 31 December 2000
(DEUTSCHE MARKS)

		Expenditures			Revenue			Operating Surplus/(Deficit)
Subfunction	Staff	Wages & Salaries	Goods and Services	*Total*	User Charges	General Government Subsidy	*Total*	
Aviation	95	429,840	3,770,160	*4,200,000*	4,200,000		*4,200,000*	-
Bus	988	3,004,560	6,511,440	*9,516,000*	12,384,000		*12,384,000*	2,868,000
Electricity	6000	21,513,600	63,850,000	*85,363,600*	62,670,000	22,693,600	*85,363,600*	-
Garbage Collection	1383	3,139,560	892,502	*4,032,062*	2,011,061	2,021,001	*4,032,062*	-
Postal	1100	3,093,562	4,006,438	*7,100,000*	4,100,000		*4,100,000*	(3,000,000)
Public Heating	160	427,140	10,442,000	*10,869,140*	5,832,242	5,036,898	*10,869,140*	-
Railways	550	1,562,392	1,167,400	*2,729,792*	4,753,350		*4,753,350*	2,023,558
Telecom	700	1,890,180	28,509,820	*30,400,000*	34,300,000		*34,300,000*	3,900,000
Water Supply	1443	4,825,800	2,794,534	*7,620,334*	5,623,450	1,996,884	*7,620,334*	-
Total	**12,419**	**39,896,634**	**121,944,294**	***161,830,928***	**135,874,103**	**31,748,383**	***167,622,486***	**5,791,558**

Note Postal and Telecom are shown separately for clarity. However, as units operating under one company, Postal's deficit is offset by Telcom's surplus.

UNITED NATIONS
United Nations Interim Administration Mission in Kosovo

UNMIK

NATIONS UNIES
Mission d'Administration Intérimaire des Nations Unies au Kosovo

UNMIK/REG/2000/1
14 January 2000

REGULATION NO. 2000/1

ON THE KOSOVO JOINT INTERIM ADMINISTRATIVE STRUCTURE

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo and UNMIK Regulation No. 1999/24 of 12 December 1999 on the Law Applicable in Kosovo and UNMIK Regulation No. 1999/25 of 12 December 1999 Amending UNMIK Regulation No. 1999/1 on the Authority of the Interim Administration in Kosovo,

For the purpose of establishing a Joint Interim Administrative Structure for Kosovo,

Hereby promulgates the following:

Section 1
Principles of the Joint Interim Administrative Structure

The following principles shall govern the Joint Interim Administrative Structure:

(a) Respecting United Nations Security Council resolution 1244 (1999) of 10 June 1999, representatives of political forces of Kosovo share provisional administrative management with UNMIK. The Special Representative of the Secretary-General retains legislative and executive authority;

(b) All administrative decisions shall be in conformity with the law applicable in Kosovo;

(c) The establishment of the Joint Interim Administrative Structure shall start on the entry into force of the present regulation. Current Kosovo structures, be they executive, legislative or judicial (such as the "Provisional Government of Kosovo", "Presidency of the Republic of Kosovo"), shall be transformed and progressively integrated, to the extent possible and in conformity with the present regulation, into the Joint Interim Administrative Structure, which should be operational by 31 January 2000 by

which time these and all other Kosovo structures of an executive, legislative or judicial nature shall cease to exist;

(d) All communities of Kosovo shall be involved in the provisional administrative management through procedures set out in the present regulation with a fair representation of all communities.

Section 2
Kosovo Transitional Council

2.1 The consultative role of the Kosovo Transitional Council shall be maintained but its membership shall be enlarged as soon as possible following discussions in the Interim Administrative Council referred to in section 3 below, to better reflect the pluralistic composition of Kosovo.

2.2 The Kosovo Transitional Council should meet every two weeks. The Special Representative of the Secretary-General may convene extraordinary sessions of the Kosovo Transitional Council whenever necessary.

2.3 The Kosovo members of the Interim Administrative Council are also members of the Kosovo Transitional Council. They shall inform the Kosovo Transitional Council of the work of the Administrative Departments referred to in section 7 below.

2.4 The Co-Heads of Administrative Departments may be invited to inform the Kosovo Transitional Council on the work of their Departments.

2.5 If a majority of members of the Kosovo Transitional Council disagrees with a position or decision taken by the Interim Administrative Council, it can propose a different solution to the Special Representative of the Secretary-General who shall take a final decision.

Section 3
Interim Administrative Council

3.1 The Interim Administrative Council shall make recommendations to the Special Representative of the Secretary-General for amendments to the applicable law and for new regulations. In addition, it shall propose policy guidelines for Administrative Departments in applying the applicable law.

3.2 A Special Expert Committee on Security (also dealing with the situation of minorities), composed of UNMIK and Kosovo experts, shall be directly attached to the Interim Administrative Council. This Committee may also liaise with KFOR and the Police.

Section 4
Composition of Interim Administrative Council

4.1 The Interim Administrative Council shall consist of eight members appointed by the Special Representative of the Secretary-General, of whom four members shall be from Kosovo and four members shall be deployed from UNMIK.

4.2 The four members from Kosovo shall consist of three members who shall be Kosovo Albanians and one member who shall be a Kosovo Serb. The UNMIK members shall be the Principal Deputy Special Representative of the Secretary-General, the Deputy Special Representative of the Secretary-General for Civil Administration, the Deputy Special Representative of the Secretary-General for Democratization and Institution-Building, and the Deputy Special Representative of the Secretary-General for Economic Reconstruction.

4.3 The Interim Administrative Council may by consensus, and subject to the procedures set out in the present regulation, take decisions to enlarge its membership.

4.4 The Special Representative of the Secretary-General shall invite two observers to attend the meetings of the Interim Administrative Council. The observers shall be a representative of civil society in Kosovo and the Deputy Special Representative of the Secretary-General for Humanitarian Affairs.

Section 5
Procedures of the Interim Administrative Council

5.1 The Special Representative of the Secretary-General shall preside over meetings of the Interim Administrative Council. In the absence of the Special Representative of the Secretary-General, the Principal Deputy Special Representative of the Secretary-General shall preside, in which case he may designate an alternate to act in his place as member. The presiding officer shall not vote.

5.2 There shall be two co-chairs of the Interim Administrative Council. One co-chair shall be the Principal Deputy Special Representative of the Secretary-General or his alternate. The other co-chair shall be a Kosovo member. This co-chair shall rotate among the Kosovo members every two months.

5.3 The Interim Administrative Council should meet at least once a week. The Special Representative of the Secretary-General shall convene extraordinary meetings of the Interim Administrative Council whenever necessary.

5.4 Each member of the interim Administrative Council shall have one vote. An alternate designated by an absent member to act in his or her place at a meeting shall have the right to vote for that member.

5.5 Observers shall have no right to vote but shall have the right to speak.

5.6 The Interim Administrative Council shall decide on its rules of procedure, including the assignment of certain responsibilities to particular members.

Section 6
Decisions of the Interim Administrative Council

6.1 Members of the Interim Administrative Council shall try, to all possible extent, to reach consensus.

6.2 If the Interim Administrative Council takes a decision by consensus, or by a three quarters majority of those present and voting, the Special Representative of the Secretary-

General shall accept such decision unless he advises the Interim Administrative Council otherwise in writing within seven days explaining the reasons for his differing decision.

6.3 If the Interim Administrative Council does not take a decision by consensus or by three quarters majority, the Special Representative of the Secretary-General shall take a decision.

Section 7
Administrative Departments, their Leadership and Staff

7.1 The Administrative Departments shall be established in accordance with the procedures in section 9 of the present regulation. An indicative list is attached as an Annex to the present regulation. The police shall not fall into the competency of any such Department.

7.2 The Administrative Departments shall perform the provisional administrative tasks to implement the policy guidelines formulated by the Interim Administrative Council.

7.3 The Administrative Departments may make policy recommendations to the Interim Administrative Council through their respective Deputy Special Representatives of the Secretary-General. The Deputy Special Representatives of the Secretary-General, in consultation with the Co-Heads of Administrative Departments, shall be responsible for the preparation of draft policy papers and for their transmission to the Interim Administrative Council.

7.4 The Administrative Departments report to their respective Deputy Special Representatives of the Secretary-General who shall be responsible, in close co-operation with the Co-Heads of Department, for the implementation of policy by the Administrative Departments and for the co-ordination between Administrative Departments.

7.5 The Administrative Departments shall be jointly led by a Kosovo and UNMIK Co-Head of Department. Both must have expertise in their area of competence.

7.6 The Co-Heads of Departments shall be appointed by the Special Representative of the Secretary-General. The Special Representative of the Secretary-General shall consult the Interim Administrative Council on the appointment of the Kosovo Co-Heads of Department.

7.7 A Deputy Special Representative of the Secretary-General may create independent bodies to render advice on the administrative work of specific Departments. Such bodies shall report directly to their respective Deputy Special Representative of the Secretary-General.

7.8 A Co-Head of Department shall not be a member of the Interim Administrative Council.

7.9 Co-Heads of Department shall take decisions jointly. If agreement cannot be reached the respective Deputy Special Representative of the Secretary-General shall take a decision.

7.10 Co-Heads of Department, in consultation with the respective Deputy Special Representative of the Secretary-General may make proposals on the organizational structure of their Department. The Interim Administrative Council shall be consulted prior to the implementation of such changes.

7.11 Kosovo members of the Administrative Departments shall be part of the Interim Administration of Kosovo and financed from the Kosovo Consolidated Budget. UNMIK international staff may be deployed to serve in Administrative Departments.

Section 8
Local Administration

8.1 The administration in a municipality shall be performed by a Municipal Administrative Board headed by the UNMIK Municipal Administrator.

8.2 Municipal Administrative Boards shall be composed of the UNMIK Municipal Administrator (or his or her representative), and of other members appointed by him or her: a President if one is appointed by the Municipal Administrator, one or more Vice-Presidents, Heads of Department, and such other persons who may be designated by the Municipal Administrator. The Administrative Boards shall, to the extent possible, incorporate members of the current Kosovo municipal structures.

8.3 The Municipal Administrator shall assign administrative functions to members of the Municipal Administrative Board and shall set out policies and monitor their implementation by the municipal services.

8.4 The Municipal Administrator shall also temporarily administer Municipal property and assets directly.

8.5 The Municipal Administrative Board shall consult with a Municipal Council, to be chaired by the Municipal Administrator. The members of the Municipal Council shall represent the citizens of the municipality and be appointed by the Municipal Administrator.

8.6 The Municipal Council shall be a consultative body and shall make recommendations to the Municipal Administrator on any matter within his or her competence.

Section 9
Implementation

9.1 The Special Representative of the Secretary-General shall consult with the Interim Administrative Council on the Administrative Departments to be set up and on their detailed competencies, on the basis of the indicative list set out in the Annex to the present regulation.

9.2 The Administrative Departments and their detailed competencies shall be established by the Special Representative of the Secretary-General through the issue of regulations.

9.3 The speed and scope of implementation of the Joint Interim Administration shall be dependent upon the assessment by the Special Representative of the Secretary-General of the speed and sustainability of the dissolution of the Kosovo structures.

6

Section 10
Applicable Law

The provisions of the applicable law shall apply subject to the provisions of the present regulation.

Section 11
Entry into Force

The present regulation shall enter into force on 14 January 2000.

Bernard Kouchner
Special Representative of the Secretary-General

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Annex to UNMIK Regulation No. 2000/1

Indicative List of Administrative Departments

(1) Finance and Economic Development;
(2) Reconstruction and Donor Co-ordination
(3) Business Administration and Commerce
(4) Education and Science
(5) Culture
(6) Civil Affairs
(7) Justice
(8) Transport, Post and Telecommunication
(9) Health and Social Welfare
(10) Agriculture and Environmental Protection
(11) Civil Security and Emergency Relief
(12) Democratization and Media Development
(13) Local Administration
(14) Emigration

UNITED NATIONS
United Nations Interim
Administration Mission in
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Intérimaire des Nations Unies au
Kosovo

UNMIK/REG/2000/2
22 January 2000

REGULATION NO. 2000/2

ON EXCISE TAXES IN KOSOVO

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo and UNMIK Regulation 1999/16 of 6 November 1999 on the Central Fiscal Authority and Other Related Matters,

For the purpose of reforming excise taxes in Kosovo,

Hereby promulgates the following:

Section 1
Definition

For the purposes of the present regulation excise taxes are defined as taxes levied on designated goods sold for consumption in Kosovo.

Section 2
Excise Taxes

2.1 For the purpose of calculating excise taxes, the taxable value of goods shall consist of their total customs value assessed in accordance with international practice, plus customs duties if applicable, or their value calculated from the retail price.

2.2 The goods subject to excise taxes and the applicable excise tax rates are set out in Annex A to the present regulation.

Section 3
Exemptions

By administrative direction, the Special Representative of the Secretary-General may exempt categories of goods from excise taxes and may exempt defined persons and entities from payment of excise taxes.

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Section 4
Allocation of Revenues

The revenues derived from excise taxes shall be deposited in the Kosovo Consolidated Fund.

Section 5
Administrative Arrangements

5.1 The present regulation shall be implemented under the overall authority and supervision of UNMIK by customs officials, tax officials, police and security forces and any other authority designated by the Special Representative of the Secretary-General.

5.2 The Special Representative of the Secretary-General shall specify by administrative direction the locations where excise taxes shall be assessed, levied and collected.

Section 6
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 7
Applicable Law

The present regulation shall supersede any other provision in the applicable law relating to excise taxes which is inconsistent with it.

Section 8
Entry into Force

The present regulation shall enter into force on 22 January 2000.

B. Kouchner

Bernard Kouchner
Special Representative of the Secretary-General

ANNEX A

GOODS SUBJECT TO EXCISE TAXES AND APPLICABLE RATES

Description of goods	Code in Harmonized System	Tax Rate
Coffee	0901	Ad valorem 30%
Soft drinks	2202	Ad valorem 10 %
Beer	2203	Ad valorem 20 %
Wines	2204, 2205, 2206	Ad valorem 20 %
Ethyl alcohol	2207	Ad valorem 50 %
Spirits, liqueurs, and other spirituous beverages	2208	Ad valorem 50 %
Cigarettes, cigars and cigarillos	2402	Ad valorem 25 %
Other manufactured tobacco	2403	Ad valorem 25%
Gasoline	2710001110; 1120; 1190	Ad valorem 50 %
Diesel for motor engines (D1 +D2)	2710003100	Ad valorem 50 %
Kerosene	2710001900; 2110, 2120; 2190	Ad valorem 50 %
Mobile phones	851719	Ad valorem 15 %
VCR	8521	Ad valorem 15 %
TV sets	8528	Ad valorem 15 %
Satellite dishes	85291031	Ad valorem 15 %

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UNMIK/REG/2000/3
22 January 2000

REGULATION NO. 2000/3

ON SALES TAX IN KOSOVO

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999 on the Authority of the Interim Administration in Kosovo and UNMIK Regulation No. 1999/16 of 6 November 1999 on the Central Fiscal Authority and Other Related Matters,

For the purpose of reforming sales tax in Kosovo,

Hereby promulgates the following:

Section 1
Definition

For the purposes of the present regulation sales tax is defined as a tax levied on goods sold in Kosovo.

Section 2
Sales Tax

2.1 For the purpose of calculating sales tax, the taxable value of goods shall be:

(a) For imported goods: the total customs value assessed in accordance with international practice, plus customs duties and excise taxes if applicable; and

(b) For other goods entering into Kosovo or produced in Kosovo: the producer's selling price or the market price as determined by the tax department.

2.2 Sales tax shall be levied on the taxable value of all goods at a rate of 15%.

Section 3
Exemptions

By administrative direction, the Special Representative of the Secretary-General may exempt categories of goods from sales tax and may exempt defined persons and entities from payment of sales tax.

Section 4
Allocation of Revenues

The revenues derived from sales tax shall be deposited in the Kosovo Consolidated Fund.

Section 5
Administrative Arrangements

5.1 The present regulation shall be implemented under the overall authority and supervision of UNMIK by customs officials, tax officials, police and security forces and any other authority designated by the Special Representative of the Secretary-General.

5.2 The Special Representative of the Secretary-General shall specify by administrative direction the locations where sales tax shall be assessed, levied, and collected.

Section 6
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 7
Applicable Law

The present regulation shall supersede any other provision in the applicable law relating to sales tax, which is inconsistent with it.

Section 8
Entry into Force

The present regulation shall enter into force on 22 January 2000.

Bernard Kouchner
Special Representative of the Secretary-General

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UNMIK/REG/2000/4
1 February 2000

REGULATION NO. 2000/4

ON THE PROHIBITION AGAINST INCITING TO NATIONAL, RACIAL, RELIGIOUS OR ETHNIC HATRED, DISCORD OR INTOLERANCE

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999, as amended, on the Authority of the Interim Administration in Kosovo,

For the purpose of maintaining public peace and order in the territory of Kosovo,

Hereby promulgates the following:

Section 1
Inciting to National, Racial, Religious or Ethnic Hatred, Discord or Intolerance

1.1 Whoever publicly incites or publicly spreads hatred, discord or intolerance between national, racial, religious, ethnic or other such groups living in Kosovo which acts are likely to disturb public order shall be punished by a fine or by imprisonment not exceeding five years or both.

1.2 If the acts referred to in section 1.1 of the present regulation were committed systematically or by taking advantage of one's position or authority or if disorder, violence or other grave consequences resulted from those acts, the period of imprisonment may be extended to a term not exceeding eight years.

1.3 Whoever publicly incites or publicly spreads hatred, discord or intolerance between national, racial, religious, ethnic or other such groups living in Kosovo which acts are likely to disturb public order through coercion, jeopardizing of safety, exposing to derision of national, racial, ethnic or religious symbols, damaging belongings of another, or desecrating monuments or graves, shall be punished by imprisonment for a term not exceeding eight years.

1.4 If the acts referred to in section 1.3 of the present regulation were committed systematically or by taking advantage of one's position or authority or if disorder, violence or other grave consequences resulted from those acts, the period of imprisonment may be extended to a term not exceeding ten years.

Section 2
Applicable Law

The provisions of the applicable criminal law and criminal procedural law shall apply subject to the provisions of the present regulation.

Section 3
Entry into Force

The present regulation shall enter into force on 1 February 2000.

Bernard Kouchner
Special Representative of the Secretary-General

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UNMIK/REG/2000/5
1 February 2000

REGULATION NO. 2000/5

ON THE ESTABLISHMENT OF A HOTEL, FOOD AND BEVERAGE SERVICE TAX

The Special Representative of the Secretary-General,

Pursuant to the authority given to him under United Nations Security Council Resolution 1244 (1999) of 10 June 1999,

Taking into account United Nations Interim Administration Mission in Kosovo (UNMIK) Regulation No. 1999/1 of 25 July 1999, as amended, on the Authority of the Interim Administration in Kosovo and UNMIK Regulation No. 1999/16 of 6 November 1999 on the Central Fiscal Authority of Kosovo and Other Related Matters,

For the purpose of establishing a hotel, food and beverage service tax,

Hereby promulgates the following:

Section 1
Definitions

For purposes of the present regulation:

1.1 "Hotel" means any establishment in Kosovo that, for the purpose of realizing a profit, rents sleeping accommodation and related services to persons who occupy such accommodation as transient guests. "Transient guests" shall mean persons whose tenure in such accommodation is not in excess of six months.

1.2 "Food or beverage establishment" means any establishment in Kosovo with seating capacity (whether indoor or outdoor or a combination of both) where food and/or beverages are served to customers for consumption at that place or elsewhere in exchange for payment in cash or in kind for the purpose of realizing profit.

Section 2
Hotel, Food and Beverage Service Tax

Each hotel or food or beverage establishment that has gross receipts in excess of 15,000 DM in any calendar month shall be subject to the Hotel, Food and Beverage Service Tax (the "service tax") for that month and for each succeeding month in that calendar year. The criteria to establish whether the gross receipts of a hotel or food or beverage establishment exceed the threshold shall be set forth in an administrative instruction issued by the Head of the Central Fiscal Authority.

Section 3
Service Tax Rate

The rate of service tax payable under the present regulation is ten percent (10%) of gross receipts for each calendar month.

Section 4
Record Keeping

Each hotel and food or beverage establishment subject to the service tax in any calendar month shall keep written records for that month and for each succeeding month in that calendar year, in accordance with administrative instructions issued by the Head of the Central Fiscal Authority.

Section 5
Tax Declarations and Payment

Each hotel and food or beverage establishment subject to the service tax shall make a tax declaration and pay the service tax due within 15 days after the last day of the calendar month for which the service tax is due. The Head of the Central Fiscal Authority shall issue administrative instructions that shall include information required for the purposes of making the tax declaration, the method of calculating the service tax due, and the procedures for payment of the service tax.

Section 6
Inspection of Records

Tax officials authorized by the Director of the Tax Administration may inspect all written records and other evidence relating to hotels and food or beverage establishments in order to determine compliance with the present regulation.

Section 7
Allocation of Revenues

The revenues derived from the service tax shall be deposited in the Kosovo Consolidated Fund.

Section 8
Violations and Penalties

Any hotel or food or beverage establishment that commits a tax violation as defined in an administrative direction issued by the Special Representative of the Secretary-General shall be liable for penalties imposed pursuant to that administrative direction.

Section 9
Appeals

Any hotel or food or beverage establishment contending that an official determination made under the present regulation is incorrect may appeal such determination in accordance with procedures set forth in an administrative direction issued by the Special Representative of the Secretary-General.

Section 10
Implementation

The Special Representative of the Secretary-General may issue administrative directions in connection with the implementation of the present regulation.

Section 11
Applicable Law

The present regulation shall supersede any provision in the applicable law relating to hotel, food or beverage service taxes which is inconsistent with it.

Section 12
Entry into Force

This regulation shall enter into force on 1 February 2000.

Bernard Kouchner
Special Representative of the Secretary-General